

**453B.2 Administration — rules.**

The director shall administer [this chapter](#). The director shall collect all taxes, interest, and civil penalties imposed under [this chapter](#) and deposit them in the general fund of the state.

The director may adopt rules under [chapter 17A](#) that are necessary to enforce [this chapter](#). The director shall adopt a uniform system of providing, affixing, and displaying official stamps, labels, or other official indicia for taxable substances.

[90 Acts, ch 1251, §38](#)

C91, §421A.2

C93, §453B.2